



Texas Department of Health

William R. Archer III, M.D.
Commissioner of Health

<http://www.tdh.state.tx.us>

Patti J. Patterson, M.D., M.P.H.
Executive Deputy Commissioner

1100 West 49th Street
Austin, Texas 78756-3199
512/ 458-7111

October 6, 1999

Mr. Bob Hendricks, Chief Financial Officer
South Plains Rural Health Services, Inc.
P. O. Box 519
Levelland, Texas 79336

Dear Mr. Hendricks:

We have reviewed the audit report on South Plains Rural Health Services, Inc. for the year ended May 31, 1997. The report was prepared by Bolinger, Segars, Gilbert & Moss, L.L.P., Certified Public Accountants. We reviewed the report to determine if South Plains Rural Health Services, Inc. met the audit requirements of Office of Management and Budget (OMB) Circular A-133.

Our review was limited to an examination of the audit report and related reports on compliance and internal controls. We did not examine the audit working papers nor did we evaluate the adequacy of the audit work performed. In our opinion, South Plains Rural Health Services, Inc. met the audit requirements of OMB Circular A-133 for the year ended May 31, 1997.

We have made this letter and your report available to appropriate officials in this Department.

Sincerely,

Frank E. Ditmore, CPA
Director
Internal Audit Division

Audit Number: 99-0167